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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO:** All County Assessors, Auditors, and Treasurers

**FROM:** Micah G. Vincent, Commissioner

**RE:** Legislative Changes Affecting the Mailing of Tax Bills for 2014 Pay 2015

**DATE:** May 19, 2014

On March 25, 2014, Governor Pence signed into law House Enrolled Act 1234 ("HEA 1234"), Section 1 of which amends IC 6-1.1-22-8.1 so that beginning with the 2014 Pay 2015 cycle, tax bills are to be mailed or transmitted, as applicable, one time each year at least 15 **business** days before the date on which the first or only installment is due. The amendment is effective July 1, 2014, but will not affect 2013 Pay 2014 bills. Under prior law, the bills were to be mailed or transmitted at least 15 *calendar* days before the first or only installment was due.

Please note that this memorandum is intended to be an informative bulletin; it is not a substitute for reading the law.

## Contact Information

Questions may be directed to Staff Attorney Mike Duffy at (317) 233-9219 or [mduffy@dlgf.in.gov](mailto:mduffy@dlgf.in.gov).